

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

MICHAEL FRIEDMANN,

Plaintiff,

v.

INTERNAL REVENUE SERVICE et al.,

Defendants.

CASE NO. 3:23-cv-05075-TL

ORDER REGARDING DEFICIENT  
SERVICE OF PROCESS

Plaintiff Michael Friedmann filed a Proposed Complaint with an application to proceed *in forma pauperis* on January 29, 2023. Dkt. No. 1. His application was granted on February 6 by the Honorable David W. Christel, United States Magistrate Judge, and his Complaint was filed on the docket that same day. Dkt. Nos. 3–4. As required by the Federal Rules of Civil Procedure (“FRCP”) and the Local Civil Rules, summonses were issued on April 6, 2023. Dkt. No. 5. On June 9, the Court noted Mr. Friedmann’s failure to provide proof of service by the deadline established by FRCP 4(m) but found good cause to extend the service deadline due to Mr. Friedmann’s status as a pro se plaintiff. Dkt. No. 8. Mr. Friedmann was ordered to either file

1 proof of service or show cause for why the Court should not dismiss his complaint for failure to  
2 serve by no later than July 7, 2023. *Id.*

3 On June 30, 2023, the Court received Mr. Friedmann's response to the order to show  
4 cause. Dkt. No. 9. With his response, Mr. Friedmann includes proof that he sent case initiating  
5 documents, by priority mail, to the following individuals and entities:

- 6 1. Internal Revenue Service Commissioner Charles Rettig in Washington D.C.;
- 7 2. Area Director ATTN: Compliance Technical Support Manager in Seattle,  
8 Washington;
- 9 3. Internal Revenue Service in Gig Harbor, Washington; and
- 10 4. IRS in Seattle, Washington,

11 *Id.* at 11, 15, 20–21. Despite Mr. Friedmann's efforts to serve process in this matter, the Court  
12 must conclude that service is not proper per FRCP 4(i), which outlines the requirements for  
13 serving process on the United States and its agencies, officers, or employees. *See Fed. R.*  
14 *Civ. P. 4(i).* Every requirement listed in FRCP 4(i) must be completed for service to be proper.

15 Nonetheless, pursuant to FRCP 4(i)(4), the Court will extend Mr. Friedmann's time to  
16 serve one final time to allow him to cure his service deficiencies. The Court therefore orders  
17 Mr. Friedmann to file proof of service consistent with the requirements of FRCP 4(i), or waiver,  
18 by no later than **Friday, August 11, 2023**, or to show cause for why this case should not be  
19 dismissed for failure to properly serve process.

20 Dated this 12th day of July 2023.

21 

22 \_\_\_\_\_  
23 Tana Lin  
24 United States District Judge